

**APPLICATION FOR EXEMPTION FROM AUDIT**

**LONG FORM**

NAME OF GOVERNMENT  
ADDRESS

GUNNISON SOIL CONSERVATION DISTRICT
216 N COLORADO
GUNNISON CO 81230
TONYA CARB
970-787-3047
GUNNISONCO2006@GMAIL.COM

For the Year Ended  
12/31/2024  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL

**CERTIFICATION OF PREPARER**

I certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

NAME:  
TITLE  
FIRM NAME (if applicable)  
ADDRESS  
PHONE  
RELATIONSHIP TO ENTITY

CYNTHIA A WEST
PUBLIC ACCOUNTANT
CA WEST BOOKKEEPING
234 N MAIN 3D GUNNISON CO 81230
970 641 5444
TAX PREPARER

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PREPARER (SIGNATURE REQUIRED)

DATE PREPARED  
(No exemption shall be granted prior to the close of said fiscal year)

*Cynthia A West*

3-12-25

Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]

YES	NO
<input type="checkbox"/>	<input checked="" type="checkbox"/>

If Yes, date filed:

## PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

\* Please indicate the name of the fund (i.e., General Fund, Debt Service Fund, etc.)

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds (Modified Accrual Basis)			Description	(Cash or Budgetary Basis) Proprietary/Fiduciary Funds	
		Fund*	Fund*	Fund*		Fund*	Fund*
<b>Assets</b>							
1-1	Cash & Cash Equivalents	\$-	\$-	\$-	Cash & Cash Equivalents	\$-	92091 \$-
1-2	Investments	\$-	\$-	\$-	Investments	\$-	\$-
1-3	Receivables	\$-	\$-	\$-	Receivables	\$-	537 \$-
1-4	Due from Other Entities or Funds	\$-	\$-	\$-	Due from Other Entities or Funds	\$-	\$-
1-5	Property Tax Receivable	\$-	\$-	\$-	Other Current Assets [specify...]	\$-	\$-
<b>All Other Assets</b>					Other Current Assets [specify...]	\$-	\$-
1-6	Lease Receivable (as Lessor)	\$-	\$-	\$-	<b>Total Current Assets</b>	\$-	92628 \$-
1-7	Other [specify...] Other [specify...]	\$-	\$-	\$-	Capital & Right to Use Assets, net (from Part 6-4)	\$-	\$-
1-8		\$-	\$-	\$-	Other Long Term Assets [specify...]	\$-	\$-
1-9		\$-	\$-	\$-		\$-	\$-
1-10		\$-	\$-	\$-		\$-	\$-
1-11	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$-	\$-	\$-	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$-	92628 \$-
<b>Deferred Outflows of Resources:</b>							
1-12	[specify...]	\$-	\$-	\$-	[specify...]	\$-	\$-
1-13	[specify...]	\$-	\$-	\$-	[specify...]	\$-	\$-
1-14	(add lines 1-12 through 1-13) <b>TOTAL DEFERRED OUTFLOWS</b>	\$-	\$-	\$-	(add lines 1-12 through 1-13) <b>TOTAL DEFERRED OUTFLOWS</b>	\$-	\$-
1-15	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$-	\$-	\$-	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$-	\$-
<b>Liabilities</b>							
1-16	Accounts Payable	\$-	\$-	\$-	Accounts Payable	\$-	\$-
1-17	Accrued Payroll and Related Liabilities	\$-	\$-	\$-	Accrued Payroll and Related Liabilities	\$-	6345 \$-
1-18	Unearned Revenue	\$-	\$-	\$-	Accrued Interest Payable	\$-	\$-
1-19	Due to Other Entities or Funds	\$-	\$-	\$-	Due to Other Entities or Funds	\$-	\$-
1-20	All Other Current Liabilities	\$-	\$-	\$-	All Other Current Liabilities	\$-	\$-
1-21	(add lines 1-16 through 1-20) <b>TOTAL CURRENT LIABILITIES</b>	\$-	\$-	\$-	(add lines 1-16 through 1-20) <b>TOTAL CURRENT LIABILITIES</b>	\$-	6345 \$-
1-22	All Other Liabilities [specify...]	\$-	\$-	\$-	Proprietary Debt Outstanding (from Part 4-4)	\$-	\$-
1-23		\$-	\$-	\$-	Other Liabilities [specify...]	\$-	\$-
1-24		\$-	\$-	\$-		\$-	\$-
1-25		\$-	\$-	\$-		\$-	\$-
1-26		\$-	\$-	\$-		\$-	\$-
1-27	(add lines 1-22 through 1-26) <b>TOTAL LIABILITIES</b>	\$-	\$-	\$-	(add lines 1-22 through 1-26) <b>TOTAL LIABILITIES</b>	\$-	6345 \$-
<b>Deferred Inflows of Resources:</b>							
1-28	Deferred Property Taxes	\$-	\$-	\$-	Pension/OPEB Related	\$-	\$-
1-29	Lease related (as lessor)	\$-	\$-	\$-	Other [specify...]	\$-	\$-
1-30	(add lines 1-28 through 1-29) <b>TOTAL DEFERRED INFLOWS</b>	\$-	\$-	\$-	(add lines 1-28 through 1-29) <b>TOTAL DEFERRED INFLOWS</b>	\$-	\$-
<b>Fund Balance</b>							
1-31	Nonspendable Prepaid	\$-	\$-	\$-	<b>Net Position</b>	\$-	\$-
1-32	Nonspendable Inventory	\$-	\$-	\$-	Net Investment in Capital and Right-to Use Assets	\$-	\$-
1-33	Restricted [specify...]	\$-	\$-	\$-	Emergency Reserves	\$-	\$-
1-34	Committed [specify...]	\$-	\$-	\$-	Other Designations/Reserves	\$-	\$-
1-35	Assigned [specify...]	\$-	\$-	\$-	Restricted	\$-	\$-
1-36	Unassigned:	\$-	\$-	\$-	Undesignated/Unreserved/Unrestricted	\$-	\$-
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-36 <b>TOTAL FUND BALANCE</b>	\$-	\$-	\$-	Add lines 1-31 through 1-36 This total should be the same as line 3-36 <b>TOTAL NET POSITION</b>	\$-	81030 \$-
1-38	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$-	\$-	\$-	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$-	92628 \$-

Please use this space to provide explanation of any item on this page

**PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES**

Line #	Description	Governmental Funds			Description	Proprietary/Fiduciary Funds	
		Fund*	Fund*	Fund*		Fund*	Fund*
<b>Tax Revenue</b>					<b>Tax Revenue</b>		
2-1	Property [include mills levied in question 10-7] Property [include ml	\$-	\$-	\$-	Property [include mills levied in question 10-7] Property [include	\$-	\$-
2-2	Specific Ownership	\$-	\$-	\$-	Specific Ownership	\$-	\$-
2-3	Sales and Use Tax	\$-	\$-	\$-	Sales and Use Tax	\$-	\$-
2-4	Other Tax Revenue [specify...] Other Tax Revenue [specify...] C	\$-	\$-	\$-	Other Tax Revenue [specify...] Other Tax Revenue [specify...]	\$-	\$-
2-5		\$-	\$-	\$-		\$-	\$-
2-6		\$-	\$-	\$-		\$-	\$-
2-7		\$-	\$-	\$-		\$-	\$-
2-8	TOTAL TAX REVENUEAdd lines 2-1 through 2-7 TOTAL TAX REVENUEAdd lines 2-1 through 2-7	\$-	\$-	\$-	TOTAL TAX REVENUEAdd lines 2-1 through 2-7 TOTAL TAX REVENUEAdd lines 2-1 through 2-7	\$-	\$-
2-9	Licenses and Permits	\$-	\$-	\$-	Licenses and Permits	\$-	\$-
2-10	Highway Users Tax Funds (HUTF) Highway Users Tax Funds (H	\$-	\$-	\$-	Highway Users Tax Funds (HUTF) Highway Users Tax Funds (H	\$-	\$-
2-11	Conservation Trust Funds (Lottery) Conservation Trust Funds (L	\$-	\$-	\$-	Conservation Trust Funds (Lottery) Conservation Trust Funds (L	\$-	\$-
2-12	Community Development Block Grant	\$-	\$-	\$-	Community Development Block Grant	\$-	\$-
2-13	Fire & Police Pension	\$-	\$-	\$-	Fire & Police Pension	\$-	\$-
2-14	Grants	\$-	\$-	\$-	Grants	104462	\$-
2-15	Donations	\$-	\$-	\$-	Donations	\$-	\$-
2-16	Charges for Sales and Services	\$-	\$-	\$-	Charges for Sales and Services	22244	\$-
2-17	Rental Income	\$-	\$-	\$-	Rental Income	\$-	\$-
2-18	Fines and Forfeits	\$-	\$-	\$-	Fines and Forfeits	\$-	\$-
2-19	Interest/Investment Income	\$-	\$-	\$-	Interest/Investment Income	755	\$-
2-20	Tap Fees	\$-	\$-	\$-	Tap Fees	\$-	\$-
2-21	Proceeds from Sale of Capital Assets	\$-	\$-	\$-	Proceeds from Sale of Capital Assets	\$-	\$-
2-22	All Other [specify...] All Other [specify...]	\$-	\$-	\$-	All Other [specify...] All Other [specify...]	\$-	\$-
2-23		\$-	\$-	\$-	MEETING INCOME	1060	\$-
2-24	TOTAL REVENUESAdd lines 2-9 through 2-23 TOTAL REVENUES	\$-	\$-	\$-	TOTAL REVENUESAdd lines 2-9 through 2-23 TOTAL REVENUES	128521	\$-
<b>Other Financing Sources</b>					<b>Other Financing Sources</b>		
2-25	Debt Proceeds	\$-	\$-	\$-	Debt Proceeds	\$-	\$-
2-26	Lease Proceeds	\$-	\$-	\$-	Lease Proceeds	\$-	\$-
2-27	Developer Advances	\$-	\$-	\$-	Developer Advances	\$-	\$-
2-28	Other [specify...] Other [specify...]	\$-	\$-	\$-	Other [specify...] Other [specify...]	\$-	\$-
2-29	TOTAL OTHER FINANCING SOURCES Add lines 2-25 through 2-28	\$-	\$-	\$-	TOTAL OTHER FINANCING SOURCES Add lines 2-25 through 2-28	0	\$-
2-30	TOTAL REVENUES AND OTHER FINANCING SOURCES Add lines 2-24 and 2-29	\$-	\$-	\$-	TOTAL REVENUES AND OTHER FINANCING SOURCES Add lines 2-24 and 2-29	128521	\$-
2-31					<b>GRAND TOTALS (ALL FUNDS)</b>		\$-

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES FOR ALL FUNDS (LINE 2-31) ARE GREATER THAN \$750,000 - STOP.  
You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

Please use this space to provide explanation of any item on this page

**PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES**

Line #	Description	Governmental Funds			Description	Proprietary/Fiduciary Funds	
		Fund*	Fund*	Fund*		Fund*	Fund*
<b>3-1</b>	<b>General Government</b>	\$	\$	\$	<b>General Operating &amp; Administrative</b>	9029	\$
<b>3-2</b>	<b>Judicial</b>	\$	\$	\$	<b>Salaries</b>	87982	\$
<b>3-3</b>	<b>Law Enforcement</b>	\$	\$	\$	<b>Payroll Taxes</b>	11719	\$
<b>3-4</b>	<b>Fire</b>	\$	\$	\$	<b>Contract Services</b>		\$
<b>3-5</b>	<b>Highways &amp; Streets</b>	\$	\$	\$	<b>Employee Benefits</b>		\$
<b>3-6</b>	<b>Solid Waste</b>	\$	\$	\$	<b>Insurance</b>	1833	\$
<b>3-7</b>	<b>Contributions to Fire &amp; Police Pension Assoc.</b>	\$	\$	\$	<b>Accounting and Legal Fees</b>	507	\$
<b>3-8</b>	<b>Health</b>	\$	\$	\$	<b>Repair and Maintenance</b>		\$
<b>3-9</b>	<b>Culture and Recreation</b>	\$	\$	\$	<b>Supplies</b>	8976	\$
<b>3-10</b>	<b>Transfers to other districts</b>	\$	\$	\$	<b>Utilities</b>		\$
<b>3-11</b>	<b>Other [specify...]</b> Other [specify...]	\$	\$	\$	<b>Contributions to Fire &amp; Police Pension Assoc.</b>		\$
<b>3-12</b>		\$	\$	\$	<b>Other [specify...] Other [specify...]</b>		\$
<b>3-13</b>		\$	\$	\$			\$
<b>3-14</b>	<b>Capital Outlay</b>	\$	\$	\$	<b>Capital Outlay</b>		\$
	<b>Debt Service</b>				<b>Debt Service</b>		
<b>3-15</b>	<b>Principal (should match amount in 4-4)</b>	\$	\$	\$	<b>Principal (should match amount in 4-4)</b>		\$
<b>3-16</b>	<b>Interest</b>	\$	\$	\$	<b>Interest</b>		\$
<b>3-17</b>	<b>Bond Issuance Costs</b>	\$	\$	\$	<b>Bond Issuance Costs</b>		\$
<b>3-18</b>	<b>Developer Principal Repayments</b>	\$	\$	\$	<b>Developer Principal Repayments</b>		\$
<b>3-19</b>	<b>Developer Interest Repayments</b>	\$	\$	\$	<b>Developer Interest Repayments</b>		\$
<b>3-20</b>	<b>All Other [specify...]</b> All Other [specify...]	\$	\$	\$	<b>All Other [specify...]</b> All Other [specify...]		\$
<b>3-21</b>		\$	\$	\$	<b>USFS DISASTER MITIGATION</b>	13032	\$
<b>3-22</b>		\$	\$	\$			\$
<b>3-23</b>		\$	\$	\$			\$
<b>3-24</b>	<b>TOTAL EXPENDITURES</b> Add lines 3-1 through 3-23	\$	\$	\$	<b>TOTAL EXPENSES</b> Add lines 3-1 through 3-23	133075	\$
<b>3-25</b>	<b>TOTAL EXPENDITURES</b>				<b>TOTAL EXPENSES</b>		
					<b>GRAND TOTAL (ALL FUNDS)</b>		\$
<b>3-26</b>	<b>Interfund Transfers (In)</b> Interfund Transfers (In)	\$	\$	\$	<b>Net Interfund Transfers (In) Out</b>		\$
<b>3-27</b>	<b>Interfund Transfers Out</b> Interfund Transfers Out	\$	\$	\$	<b>Other [specify...]</b> [enter negative for expense] Other [specify...]		\$
<b>3-28</b>	<b>Other Expenditures (Revenues)</b> Other Expenditures (Revenues)	\$	\$	\$	<b>Depreciation/Amortization</b>		\$
<b>3-29</b>		\$	\$	\$	<b>Other Financing Sources (from line 2-28)</b> Other Fin		\$
<b>3-30</b>		\$	\$	\$	<b>Capital Outlay (from line 3-14)</b> Capital O		\$
<b>3-31</b>		\$	\$	\$	<b>Debt Principal (from line 3-15, 3-18)</b> Deb		\$
<b>3-32</b>	<b>(Add lines 3-26 through 3-31) TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	\$	\$	\$	<b>and 3-29) TOTAL GAAP RECONCILING ITEMS</b> (Add lines 3-27, 3-30, and 3-31, subtract lines 3-28		\$
<b>3-33</b>	<b>Sources Over (Under) Expenditures</b> Line 2-30, less line 3-24, less line 3-32	\$	\$	\$	<b>Net Increase (Decrease) in Net Position</b> Line 2-30, less line 3-24, plus line 3-32, less line 3-26	<4554>	\$
<b>3-34</b>	<b>Fund Balance, January 1 from December 31 prior year report</b>	\$	\$	\$	<b>Net Position, January 1 from December 31 prior year report</b>	85584	\$
<b>3-35</b>	<b>Prior Period Adjustment (MUST explain)</b>	\$	\$	\$	<b>Prior Period Adjustment (MUST explain)</b>		\$
<b>3-36</b>	<b>Fund Balance, December 31</b> Sum of Lines 3-33, 3-34, and 3-35	\$	\$	\$	<b>Net Position, December 31</b> Sum of Lines 3-33, 3-34, and 3-35	81030	\$
	<b>This total should be the same as line 1-37.</b>	\$	\$	\$	<b>This total should be the same as line 1-37.</b>		\$

IF GRAND TOTAL EXPENDITURES FOR ALL FUNDS (Line 3-25) ARE THAN \$750,000 - STOP.

You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

Please use this space to provide explanation of any item on this page

## PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

Yes                      No

Please use this space to provide any explanations or comments

<b>4-1</b>	Does the entity have outstanding debt? <i>(If 'No' is checked, skip to question 4-5)</i> <i>(If 'Yes' is checked, please attach a copy of the entity's debt repayment schedule)</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>4-2</b>	Is the debt repayment schedule attached? If no, MUST explain: _____	<input type="checkbox"/>	<input type="checkbox"/>	
<b>4-3</b>	Is the entity current in its debt service payments? If no, MUST explain: _____	<input type="checkbox"/>	<input type="checkbox"/>	
<b>4-4</b>	Please complete the following debt schedule, if applicable: <small>(please only include principal amounts) (enter all amounts as positive numbers)</small>			
	<b>Outstanding at end of prior year*</b>	<b>Issued during year</b>	<b>Retired during year</b>	<b>Outstanding at year-end</b>
	General obligation bonds	\$-	\$-	\$-
	Revenue bonds	\$-	\$-	\$-
	Notes/Loans	\$-	\$-	\$-
	Lease & SBITA** Liabilities (GASB 87 & 96)	\$-	\$-	\$-
	Developer Advances	\$-	\$-	\$-
	Other (specify):	\$-	\$-	\$-
	<b>TOTAL</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

\*\*Subscription-Based Information Technology Arrangements

\*Must agree to prior year-end balance

Please answer the following questions by marking the appropriate boxes.

Yes                      No

<b>4-5</b>	Does the entity have any authorized but unissued debt as of its fiscal year-end [Section 29-1-605(2) C.R.S.]? If yes: How much? <input style="width: 50px;" type="text" value="\$-"/> Date the debt was authorized: <input style="width: 50px;" type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>4-6</b>	Is the authorized but unissued debt further limited by the entity's most recent Service Plan? If yes: How much? <input style="width: 50px;" type="text" value="\$-"/> Date of the most recent Service Plan: <input style="width: 50px;" type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>4-7</b>	Does the entity intend to issue debt within the next calendar year? If yes: How much? <input style="width: 50px;" type="text" value="\$-"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>4-8</b>	Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? <input style="width: 50px;" type="text" value="\$-"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>4-9</b>	Does the entity have any lease agreements? If yes: What is being leased? _____ What is the original date of the lease? _____ Number of years of lease? _____ Is the lease subject to annual appropriation? <input type="checkbox"/> <input type="checkbox"/> What are the annual lease payments? <input style="width: 50px;" type="text" value="\$-"/>	<input type="checkbox"/>	<input type="checkbox"/>	

## PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.

Amount                      Total

Please use this space to provide any explanations or comments

<b>5-1</b>	YEAR-END Total of ALL Checking and Savings accounts	92628	\$-	
<b>5-2</b>	Certificates of deposit		\$-	
	<b>TOTAL CASH DEPOSITS</b>			92628 \$-
<b>5-3</b>	Investments (if investment is a mutual fund, please list underlying investments):		\$-	
			\$-	
			\$-	
			\$-	
	<b>TOTAL INVESTMENTS</b>			\$-
	<b>TOTAL CASH AND INVESTMENTS</b>			92628 \$-

ONLY CHECKING AND SAVINGS

Please answer the following questions by marking in the appropriate box.

Yes                      No                      N/A

<b>5-4</b>	Are the entity's investments legal in accordance with Section 24-75-801, et. seq., C.R.S.?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>5-5</b>	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, MUST explain: _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

Please answer the following questions by marking in the appropriate box.

Yes

No

Please use this space to provide any explanations or comments

6-1 Does the entity have capitalized assets?

(If 'No' is checked, skip the rest of Part 6)

6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, MUST explain:

6-3 Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year	Additions <sup>A</sup>	Deletions	Year-End Balance
Land	\$-	\$-	\$-	\$-
Buildings	\$-	\$-	\$-	\$-
Machinery and equipment	\$-	\$-	\$-	\$-
Furniture and fixtures	\$-	\$-	\$-	\$-
Infrastructure	\$-	\$-	\$-	\$-
Construction In Progress (CIP)	\$-	\$-	\$-	\$-
Leased & SBITA Right-to-Use Assets	\$-	\$-	\$-	\$-
Intangible Assets	\$-	\$-	\$-	\$-
Other (explain):	\$-	\$-	\$-	\$-
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$-	\$-	\$-	\$-
Accumulated Depreciation (Enter a negative, or credit, balance)	\$-	\$-	\$-	\$-
<b>TOTAL</b>	\$-	\$-	\$-	\$-

6-4 Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:	Balance - beginning of the year	Additions <sup>A</sup>	Deletions	Year-End Balance
Land	\$-	\$-	\$-	\$-
Buildings	\$-	\$-	\$-	\$-
Machinery and equipment	\$-	\$-	\$-	\$-
Furniture and fixtures	\$-	\$-	\$-	\$-
Infrastructure	\$-	\$-	\$-	\$-
Construction In Progress (CIP)	\$-	\$-	\$-	\$-
Leased & SBITA Right-to-Use Assets	\$-	\$-	\$-	\$-
Intangible Assets	\$-	\$-	\$-	\$-
Other (explain):	\$-	\$-	\$-	\$-
Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance)	\$-	\$-	\$-	\$-
Accumulated Depreciation (Enter a negative, or credit, balance)	\$-	\$-	\$-	\$-
<b>TOTAL</b>	\$-	\$-	\$-	\$-

<sup>A</sup> Must agree to prior year-end balance

<sup>A</sup> Generally capital asset additions should be reported as capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

## PART 7 - PENSION INFORMATION

Please answer the following questions by marking in the appropriate box.

Yes

No

Please use this space to provide any explanations or comments

7-1 Does the entity have an "old hire" firefighters' pension plan?

7-2 Does the entity have a volunteer firefighters' pension plan?

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):

State contribution amount:

Other (gifts, donations, etc.):

TOTAL

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?

	\$-
	\$-
	\$-
	\$-
	\$-

DO NOT HAVE OLD HIRE OR VOLUNTEER PENSION PLANS

## PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box.

		Yes	No	N/A
8-1	Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Please use this space to provide any explanations or comments

If yes: Please indicate the amount appropriated for each fund separately for the year reported  
(Please make sure each individual fund's appropriation agrees to how the budget was adopted. Do not combine funds)

Governmental/Proprietary Fund Name	Total Appropriations By Fund
GUINNISSON CONSERVATION DISTRICT	\$- 89503
	\$-
	\$-
	\$-
	\$-

## PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box.

		Yes	No
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? <i>Note: An election to exempt the entity from the spending limitations of TABOR does not exempt the entity from the 3 percent emergency reserve requirement. All entities should determine if they meet this requirement of TABOR.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Please use this space to provide any explanations or comments

## PART 10 - GENERAL INFORMATION

Please answer the following questions by marking in the appropriate box.

		Yes	No
10-1	Is this application for a newly formed governmental entity? If yes: Date of formation: _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10-2	Has the entity changed its name in the past or current year? If yes: Please list the NEW name: _____ Please list the PRIOR name: _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10-3	Is the entity a metropolitan district?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10-4	Please indicate what services the entity provides: _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10-5	Does the entity have an agreement with another government to provide services? If yes: List the name of the other governmental entity and the services provided: _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>
10-6	Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.] If yes: Date filed: _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10-7	Does the entity have a certified mill levy? If yes: Please provide the number of mills levied for the year reported (do not report \$ amounts):	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Please use this space to provide any explanations or comments

Bond redemption mills	-
General/other mills	-
Total mills	-
Yes	No
N/A	

10-8	If the entity is a Title 32 Special District formed after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Please use this space to provide any additional explanations or comments not previously included

## PART 11 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box.

Yes

No

11-1 If you plan to submit this form electronically, have you read the Electronic Signature Policy?



### Office of the State Auditor — Local Government Division - Exemption Form Electronic Signature Policy and Procedures

#### Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as DocuSign or Echosign.

Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following two methods:

1) Submit the application in hard copy via the US Mail including original signatures.

2) Submit the application electronically via email and either,

a. Include a copy of an adopted resolution that documents formal approval by the Board, or

b. Include electronic signatures obtained through a software program such as DocuSign or Echosign in accordance with the requirements noted above.

**OSA USE ONLY**

<b>Entity Wide:</b>		<b>General Fund</b>		<b>Governmental Funds</b>	
Unrestricted Cash & Investments	\$-	Unrestricted Fund Bala	\$-	Total Tax Revenue	\$-
Current Liabilities	\$-	<b>Total Fund Balance</b>	\$-	Revenue Paying Debt Service	\$-
Deferred Inflow	\$-	<b>PY Fund Balance</b>	\$-	Total Revenue	\$-
		Total Revenue	\$-	Total Debt Service Principal	\$-
		<b>Total Expenditures</b>	\$-	Total Debt Service Interest	\$-
				Total Assets	\$-
		<b>Interfund In</b>	\$-	Total Liabilities	\$-
<b>Governmental</b>		Interfund Out	\$-		
Total Cash & Investments	\$-	<b>Proprietary</b>		<b>Enterprise Funds</b>	
Transfers In	\$-	Current Assets	\$-	Net Position	\$-
Transfers Out	\$-	Deferred Outflow	\$-	PY Net Position	\$-
Property Tax	\$-	Current Liabilities	\$-	<b>Government-Wide</b>	
Debt Service Principal	\$-	Deferred Inflow	\$-	Total Outstanding Debt	\$-
Total Expenditures	\$-	Cash & Investments	\$-	Authorized but Unissued	\$-
Total Developer Advances	\$-	Principal Expense	\$-	Year Authorized	12/30/1899
Total Developer Repayments	\$-	<b>Total Expenses</b>	\$-		

Below is the certification and approval of the governing body. By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenues and expenditures of more than \$100,000 but not more than \$750,000 must have an application prepared by an independent accountant with knowledge of governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

Print or type the names of ALL members of the governing body below.  
A MAJORITY of the members of the governing body must sign below.

Board Member	Board Member's Name:	Signature	Date
1	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.  My term expires:	<u>Brook Vasquez</u> <u>[Signature]</u>	<u>4-13-25</u>
2	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	<u>JANET COURSEY</u> <u>[Signature]</u>	<u>3/13/2025</u>
3	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	<u>JAN MUGGLESTONE</u> <u>[Signature]</u>	<u>3/13/25</u>
4	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	<u>Jesse Kruthaupt</u> <u>[Signature]</u>	<u>3/13/25</u>
5	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	<u>Tommy Rozman</u> <u>[Signature]</u>	<u>3-13-25</u>
6	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	<u>John Rozman</u> <u>[Signature]</u>	<u>3-13-25</u>
7	I attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit.	<u>DANIEL M. ZADRA</u> <u>[Signature]</u>	<u>3-13-25</u>



**Gunnison Conservation District**  
**RESOLUTION FOR EXEMPTION FROM AUDIT FOR**  
**2024**

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(Pursuant to Section 29-1-604, C.R.S.)

**A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR THE FISCAL YEAR 2024 FOR THE GUNNISON CONSERVATION DISTRICT, STATE OF COLORADO.**

**WHEREAS**, the Board of Supervisors of the Gunnison Conservation District wishes to claim exemption from audit requirements of Section 29-1-603, C.R.S. and

**WHEREAS**, Section 29-1-604 C.R.S., states that any local government where neither revenues nor expenditures exceeds seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of section 29-1-603, C.R.S.; and

**WHEREAS**, neither revenue nor expenditures for the Gunnison Conservation District exceeded \$750,000 for the Fiscal Year 2021; and

**WHEREAS**, an application for exemption from audit for the Gunnison Conservation District has been prepared by Tonya Carr and CA West Bookkeeping, a persons skilled in governmental accounting; and

**WHEREAS**, said application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor.

**NOW THEREFORE**, be it resolved / ordained by the Board of Supervisors of the Gunnison Conservation District that the application for exemption from audit for the Gunnison Conservation District for the year ended December 31, 2024, has been personally reviewed and is hereby approved by a majority of the Board of Supervisors of the Gunnison Conservation District; that those members of the Gunnison Conservation District have a signified their approval by signing below; and that this resolution shall be attached to, and shall become part of, the application for exemption from audit of the Gunnison Conservation District for the year ended December 31, 2024.

Adopted this 13th day of March 2025.

Attest:

Dan Zadra, Vice President 2027

X Daniel M. Zadra

Jon Mugglestone, Treasurer 2027

X [Signature]

**Members:** Term Exp

Jan Coury, Member 2025

X Janet Coury

John Rozman, Member 2027

X John Rozman

Brook Vasquez, Member 2025

X [Signature]

Tommy, Rozman, Member 2025

X Tommy Rozman

Jesse Kruthaupt, Member 2025

X Jesse Kruthaupt